UNITED NATIONS

TD

United Nations Conference on Trade and Development

Distr.
GENERAL

TD/B/GSP/FINLAND/17
14 April 1992

Original: ENGLISH

TRADE AND DEVELOPMENT BOARD

GENERALIZED SYSTEM OF PREFERENCES

Scheme of Finland

The Finnish Permanent Mission has communicated the following regarding extension of its GSP scheme, as well as changes and improvements made thereunder:

"With reference to its note 2044 dated 7 February 1992, 1/ has the honour to transmit herewith the English translation of the Act and Decree on Duty and Import Levy Preferences for goods originating in developing countries and its annex."

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Part I: "The Act on duty and import levy preferences for goods originating in developing countries, 31 December 1971"

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1/ See UNCTAD document TD/B/GSP/FINLAND/16.

GE.92-55328/3667H

Part I

MINISTRY OF FINANCE
Helsinki, Finland

Unofficial translation

ACT

on Duty and Import Levy Preferences for Goods Originating in Developing Countries, 31 December 1971

Be it enacted by Parliament decision in accordance with Section 67 of the Parliament Act, as follows:

Section 1

Goods originating in and imported from developing countries shall be exempt from duty and import levy. Which countries, for the purposes of this Act, are to be considered developing countries, shall be separately provided by Decree.

Paragraph 1 notwithstanding, it may be provided by Decree that certain goods shall be subject to full or reduced duty and import levy.

Section 2

Exemption from duty and import levy under this Act shall not exempt the said goods from other duties or taxes levied in the context of import even in the event that it be elsewhere provided that the import of goods which are exempted from duty or import levy under any other Act or Decree than the Customs Tariff Act shall be exempted from Customs duty.

Section 3

The Ministry of Finance shall issue specifications of the terms and conditions to be fulfilled in order that the goods be subject to the duty and import levy preferences under this Act.

Section 4

If any import of goods subject to the duty and import levy preferences under this Act causes or threatens to cause significant damage to a domestic production sector, the Council of State may, for the duration of no more than one year at a time, in part or in toto, revoke duty and import levy preferences.

If a declarant of goods at the time of entry into force of such decision by the Council of State is in possession of goods referred to in such decision, which have not undergone customs clearance or which verifiably have been ordered before the entry into force of such decision, the Ministry of Finance may at its discretion, upon application by the declarant, decide that such decision does not apply to the said goods.

Section 5

Upon publication by any decree issued by virtue of this Act, of such provisions as under the Parliament Act require the consent of Parliament, notification thereof shall promptly be given to the Speaker of Parliament who shall forward it to Parliament without delay and, if Parliament is not in session, as soon as it meets; such provisions shall be repealed if so decided by Parliament.

Section 6

Specifications relative to the implementation and application of this Act shall be issued by decree.

Part II

MINISTRY OF FINANCE
Helsinki, Finland

Unofficial translation

DECREE
on Duty and Import Levy Preferences for
Goods Originating in Developing Countries

Helsinki, 20 December 1991

Be it enacted upon the presentation of the Minister of Finance and by virtue of Sections 1 and 6 of the Act on Duty and Import Levy Preferences for Goods Originating in Developing Countries (973/71) of 31 December 1971 as follows:

Section 1

For the purposes of this Decree the term 'developing countries' referred to in Sections 1 and 2 of the Act on Duty and Import Levy Preferences for Goods Originating in Developing Countries (973/71, hereinafter the 'Preferential Treatment Act') means the least developed countries enumerated in List 1 of the present Decree and the other developing countries mentioned in List 2 of the present Decree.

Section 2

Goods originating in and imported from developing countries shall be subject to import levy as provided in the Import Levy Act (1008/77).

Section 3

Goods originating in and imported from the least developed countries shall be subject to Customs duty as follows:

1) goods falling in Chapters 1-24 of the Customs tariff contained in List 3, in accordance with the Customs tariff annexed to the Customs Tariff Act (660/87);

2) goods falling in Chapters 25-97 of the Customs tariff contained in List 4, one half of the Customs duty indicated in the Customs tariff.

Section 4

Goods originating in and imported from other developing countries shall be subject to Customs duty as follows:

1) goods falling in Chapters 1-24 of the Customs tariff, excepting the duty-free goods contained in List 5. The goods contained in List 6 shall nevertheless be subject to one half of the Customs duty in accordance with the Customs tariff;

2) goods falling in Chapters 25-97 of the Customs tariff contained in List 7, the Customs duty indicated in the Customs tariff.

Section 5

Any declarant desiring to benefit from the preferential treatment accorded goods from developing countries shall, unless otherwise provided, in submitting the Customs declaration relative to the imported goods to the Customs authorities attach thereto a Certificate of Origin of the type approved by the Ministry of Finance, unless otherwise provided.

In respect of any Certificate of Origin presented later than the time specified in paragraph 1 above, the provisions governing appeals in Customs matters shall apply.

Customs duty and import levy preferences awarded to goods originating in developing countries shall in other respects be subject to the rules and regulations governing Customs duty and import levy.

Section 6

The National Board of Customs is the central authority to settle issues relative to origin, investigations on the

exactitude of clearance of origin, and any follow-up measures thereof.

The National Board of Customs shall upon receipt of the relevant information from the competent authorities in the developing countries notify which authority in the respective developing country is entitled to issue or certify certificates of origin to be accepted as certificates of origin referred to in Section 5 paragraph 1 of this Decree. The National Board of Customs shall publish the names of the issuing authorities in the developing countries together with specimens of their respective seals or stamps.

Section 7

The import of goods shall be deemed to cause or threaten to cause significant damage to a domestic production sector as referred to in Section 4 of the Preferential Treatment Act whenever significant damage is caused to producers or manufacturers who produce or manufacture goods similar to or competitive with the imported goods.

In assessing the damage, consideration shall be given to the extent of the disturbance-causing import and its specific impact on the turnover, market share, productivity, employment situation and other factors affecting the state of the said domestic production sector.

Section 8

Matters referred to in Section 4 of the Preferential Treatment Act shall preliminarily be dealt with by the Customs Advisory Committee established under the Customs Taxation Act (575/78) or to be established under the Customs Administration Act (228/91). Matters falling within the competence of the Committee shall be submitted to it by the Ministry of Finance, and the Committee shall submit its statement on such matters to the Ministry of Finance.

The Committee may at its discretion recommend that negotiations be commenced with the developing country or countries from which imports as referred to in Section 4 of the Preferential Treatment Act take place.

Section 9

Any application for the revocation of the duty and import levy preference shall be addressed to the Council of State and include an account of the import causing or threatening to cause damage and the effects thereof. The Ministry of Finance is also entitled to propose the revocation of duty and import levy preferences.

Section 10

This Decree shall enter into force on 1 January 1992 and thereby repeal the Decree on Duty and Import Levy Preferences for Goods Originating in Developing countries (974/71) of 31 December 1971 including the amendments subsequently made therein. The notifications issued by the National Board of Customs by virtue of Section 6 of the said Decree shall nevertheless remain in force until further notice.

Helsinki, 20 December 1991

President of the Republic

Minister of Finance

Part III

GSP scheme of Finland as applied from 1 January 1992

The statutory basis of the Finnish Scheme of the Generalized System of Preferences is laid down in the Act on Duty and Import Levy Preferences for Goods Originating in Developing Countries (973/71). The Act is implemented by a Decree, which was amended on 20 December 1991 (1523/91).

Beneficiary countries

Beneficiary countries are the least developed countries and the other developing countries listed in the Annex (Lists 1 and 2) 2/.

Import levy

Goods originating in and imported from developing countries are liable to import levy as provided in the Import Levy Act (1008/77).

Customs duty

Goods originating in and imported from the least developed countries are liable to Customs duty as follows 3/:

1) Goods falling in HS Chapters 1 to 24 and contained in List 3 are liable to the duty specified in the Customs Tariff.
2) Goods falling in HS Chapters 25 to 97 and contained in List 4 are liable to half the duty specified in the Customs Tariff.

Goods originating in and imported from other developing countries are liable to Customs duty as follows 4/:

1) Goods falling in HS Chapters 1 to 24, excluding the duty-free goods contained in List 5, are liable to the duty specified in the Customs Tariff. However, goods contained in List 6 are liable to half that duty.
2) Goods falling in HS Chapters 25 to 97 and contained in List 7 are liable to the duty specified in the Customs Tariff.

Goods added to the Scheme of Finland

The goods added to the scheme of Finland are those which were deleted from the negative list of the previous GSP decree 5/.

2/ See Annex I

3/ See Annex II

4/ See Annex III

5/ The list (which is indicative only) is under Annex IV

Annex 1

st 1

e Least Developed Countries

ghanistan
ngladesh
nin
utan
tswana
rkina Faso
rundi
pe Verde
ntral African Republic
ad
moros
te d'Ivoire
ibouti
uatorial Guinea
hiopia
mbia
inea
inea-Bissau
iti
ribati
o People's Democratic Republic
sotho
beria
lawi
ldives
li
uritania
zambique
anmar
pal
ger
public of Yemen
anda
o Tome and Principe
ierra Leone
malia
dan
anzania
go
uvalu
ganda
anuatu
estern Samoa

List 2

Other Developing Countries

Albania
Algeria
Angola
Antigua and Barbuda
Argentina
Aruba
Bahamas
Bahrain
Barbados
Belize
Bolivia
Brazil
Bulgaria
Cambodia
Cameroon
Chile
China (People's Republic of)
Colombia
Congo
Costa Rica
Cuba
Cyprus
Dominica
Dominican Republic
Ecuador
Egypt
El Salvador
Fiji
Gabon
Ghana
Grenada
Guatemala
Guyana
Honduras
Hong Kong
Indonesia
India
Iran (Islamic Republic of)
Iraq
Israel
Jamaica
Jordan
Kenya

Korea, Democratic People's Republic of
Korea, Republic of
Kuwait
Lebanon
Libyan Arab Jamahiriya
Macao
Madagascar
Malaysia
Malta
Mauritius
Mexico
Mongolia
Morocco
Namibia
Nauru
Netherlands Antilles
Nicaragua
Nigeria
Oman
Pakistan
Panama
Papua New Guinea
Paraguay
Peru
Philippines
Qatar
Romania
Saudi Arabia
Senegal
Seychelles
Singapore
Solomon Islands
Sri Lanka
St. Lucia
St. Vincent and the Grenadines
Suriname
Swaziland
Syrian Arab Republic
Thailand
Tonga
Trinidad and Tobago
Tunisia
Turkey
United Arab Emirates
Uruguay
Venezuela
Viet Nam
Yugoslavia
Zaire
Zambia
Zimbabwe

Annex II

LIST 3

Goods falling in HS Chapters 1 to 24 which are liable to the duty specified in the Customs Tariff when originating in the least developed countries.

ex 11.02	Maize
ex 11.03	Maize
ex 11.04	Maize
ex 11.08	Maize
12.01	Soya beans
12.06	Sunflower seeds
12.08	Flours and meals of oil seeds or oleaginous fruits
15.07	Soya-bean oil and its fractions
ex 15.11	Palm oil, other than crude, and its fractions
ex 15.12	Sunflower-seed oil and its fractions
ex 19.03	Tapioca

LIST 4

Goods falling in HS Chapters 25 to 97 which are liable to half the duty specified in the Customs Tariff when originating in the least developed countries.

61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
61.05	Men's or boys' shirts, knitted or crocheted
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted
61.09	T-shirts, singlets and other vests, knitted or crocheted
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted
61.12	Track suits, ski suits and swimwear, knitted or crocheted
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
62.05	Men's or boys' shirts
62.06	Women's or girls' blouses, shirts and shirt-blouses
62.11	Track suits, ski suits and swimwear; other garments
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted

Annex III

LIST 5

Goods falling in HS Chapters 1 to 24 which are duty-free when originating in other developing countries than the least developed ones.

ex 02.08	Frog's legs
	Red mullet (Mullus surmuletus), (Mullus barbatus), bass (Morone labrax), gilt head (sparus auratus), whole:
ex 03.01	- Live
ex 03.02	- Fresh or chilled
ex 03.03	- Frozen
ex 03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; except herring (Clupeidai), salted or in brine, and salmon
ex 03.06	Flours, meals and pellets of crustaceans
ex 03.07	Flours, meals and pellets of molluscs
ex 04.03	Liquid yoghurt and other fermented or acidified milk and cream, flavoured or containing added fruit or cocoa, ready for consumption as a drink
ex 06.01	Chicory plants and roots
ex 06.02	Orchid, strelizia, anthurium, protea and aquarium plants
ex 06.03	Orchid, strelizia, zingiberaceae and protea flowers and buds, fresh, cleared through customs from 1 October to 31 May, and orchid, strelizia, zingiberaceae and protea flowers and buds, dried, cleared through customs from 1 November to 31 March
ex 07.03	Garlic, fresh or chilled
ex 07.05	Iceberg lettuce, fresh or chilled, cleared through customs from 1 December to 28 (29) February
ex 07.09	Sweet peppers, cleared through customs from 1 November to 31 March
ex 07.11	Olives and capers, provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption
ex 07.12	Garlic, dehydrated, evaporated or otherwise dried, whole, cut, sliced, broken or powdered, but not further prepared
ex 07.14	Jerusalem artichokes, fresh or dried, whole or sliced
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled
08.02	Other nuts, fresh or dried, whether or not shelled or peeled
ex 08.03	Bananas, including plantains, fresh, cleared through customs from 1 January to 31 May; dried bananas
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried
ex 08.05	Lemons and limes, fresh or dried

ex 08.06	Grapes, dried
08.07	Melons (including watermelons) and papaws (papayas), fresh
ex 08.08	Quinces, fresh
ex 08.09	Apricots and peaches, fresh
ex 08.10	Tropical stone fruit, tropical berries and tropical fruit, fresh
ex 08.11	Tropical fruit, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar
ex 08.12	Tropical fruit, provisionally preserved but unsuitable in that state for immediate consumption
ex 08.13	Apricots, prunes, peaches and tropical fruit, dried
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries
ex 10.08	Buckwheat
ex 11.06	Flour of the products of Chapter 8
ex 12.04	Linseed, not used in animal feeding
ex 12.07	Castor oil seeds, hemp seeds, oiticica seeds, sesamum seeds and beech nuts, not used in animal feeding
ex 12.12	Other than sugar beet and sugar cane
ex 15.06	Neat's-foot oil for technical purposes
ex 15.11	Crude palm oil
ex 15.13	Crude coconut oil
ex 15.17	Edible mixtures or preparations of a kind used as mould release preparations
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
ex 16.05	Preparations made from crustaceans or molluscs
ex 17.02	Date syrup
18.01	Cocoa beans, whole or broken, raw or roasted
18.03	Cocoa paste, whether or not defatted
18.04	Cocoa butter, fat and oil
18.05	Cocoa powder, not containing added sugar or other sweetening matter
ex 19.02	Stuffed pasta containing more than 20 % by weight of fish, crustaceans or molluscs or any combination thereof
ex 19.05	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products

ex 20.01	Mango chutney, asparagus, olives and capers, prepared or preserved by vinegar or acetic acid, whether or not containing sugar, salt, spices or mustard
ex 20.02	Tomato pulp and paste, prepared or preserved otherwise than by vinegar or acetic acid, in airtight containers with a dry weight content of not less than 25 % tomato
ex 20.05	Asparagus and olives, prepared or preserved otherwise than by vinegar or acetic acid, in airtight containers
ex 20.06	Tropical fruit and parts thereof, preserved by sugar (drained, glacé or crystallized)
ex 20.07	Jams, fruit jellies, marmalades, fruit purée and pastes being cooked preparations, of tropical fruit, whether or not containing added sugar
ex 20.08	Preserved peaches; tropical fruit and tropical fruit mixtures; Brazil nuts and cashew nuts, other than roasted; tropical fruit, cooked in fat, frozen
ex 20.09	Tropical fruit juices
ex 21.01	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
ex 21.02	Inactive yeasts; prepared baking powders
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard
ex 21.04	Soups and broths and preparations therefor, in liquid, solid or powder form; homogenised composite food preparations, not containing meat or edible meat offal
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 20.09
22.09	Vinegar and substitutes for vinegar obtained from acetic acid
23.07	Wine lees; argol
24.01	Unmanufactured tobacco; tobacco refuse

Topical fruit in Chapters 8 and 20 means angelica, anona (cherimoya), avocado, babaco, banana, cashew apple, curuba, durio or durian, feijoa, fig, guava, guayabano or soursop, ginger, jackfruit (artocarpus integrifolia), karambola, kiwano, kiwi, longan, lychee, mango, mangosteen, nispero or loguat, opuntia, papaya, passion fruit, pepino, persimmon (kaki), pineapple, pineapplecherry, pitahaya, pomegranate, rambutan, salaki, sapodilla, sweetsop, tamarillo and tamarind.

LIST 6

Goods falling in HS Chapters 1 to 24 which are liable to half the duty specified in the Customs Tariff when originating in other developing countries than the least developed ones.

ex 06.02.99	Ornamental plants (other than heather or hybrides thereof), imported in pots or in earth-balls of a maximum cross-sectional dimension exceeding 6 cm

LIST 7

Goods falling in HS Chapters 25 to 97 which are liable to the duty specified in the Customs Tariff when originating in other developing countries than the least developed ones.

28.23	Titanium oxides
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
ex 39.17	Tubes, pipes and hoses, and fittings therefor (excluding artificial guts (sausage casings) of hardened protein or of cellulosic materials and tubes, pipes and hoses, rigid)
ex 39.24	Tableware and kitchenware
ex 39.25	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l; doors, windows and their frames, thresholds for doors
ex 39.26	Office or school supplies; articles of apparel and clothing accessories, gloves (excluding seamless PVC gloves for medical use or research); fittings for furniture, coachwork or the like
ex 40.09*	Otherwise reinforced than only with metal or otherwise combined with other materials than metal, without fittings; with fittings
ex 40.10*	Conveyor or elevator belts or belting of a width exceeding 20 cm
ex 40.11	Tyres for use on motor cars (including station wagons and racing cars); radial tyres of a rim diameter of 20" or more, and cross-ply tyres, for use on buses or lorries; tyres for use on bicycles; radial tyres, without a "herring-bone" or similar tread, and cross-ply tyres, for use on tractors or forestry machines
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber
ex 40.13	Other than inner tubes for use on motorcycles
ex 41.04	Leather for footwear uppers, for articles of apparel or for upholstering
ex 41.05	Leather for footwear uppers or for articles of apparel

ex 41.06	Leather for articles of apparel
ex 42.02	With an outer surface of leather, of composition leather, of patent leather, of plastic sheeting or of textile materials
ex 42.03	Articles of apparel and gloves, other than work gloves
ex 43.02*	"Dropped" ("elongated") furskins
ex 43.03*	Articles of apparel and clothing accessories
ex 52.08	Plain weave, weighing more than 100 g/m2, bleached; dyed fabrics; printed fabrics (other than 3-thread or 4-thread twill, including cross twill)
ex 52.09	Bleached fabrics (other than 3-thread or 4-thread twill, including cross twill); dyed or printed fabrics
ex 52.10	Dyed or printed fabrics
ex 52.11	Dyed or printed fabrics
ex 54.07	Fabrics of strip or the like; fabrics specified in Note 9 to Section XI
ex 55.12	Dyed or printed
ex 55.13	Dyed fabrics; printed fabrics (other than 3-thread or 4-thread twill, including cross twill, of polyester staple fibres)
ex 55.14	Dyed or printed fabrics (other than 3-thread or 4-thread twill, including cross twill, of polyester staple fibres)
55.15	Other woven fabrics of synthetic staple fibres
ex 55.16	Dyed or printed fabrics; fabrics of yarns of different colours, containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments
ex 56.08	Fishing nets of the materials of heading No. 56.07, in the piece, in the length or made up; made up fishing nets of other yarns
ex 57.02	"Kelem", "Schumacks", "Karamanie" and similar rugs; other, of pile construction, made up (excluding those of coconut fibres (coir), wool or fine animal hair); other, not of pile construction, made up (excluding those of coconut fibres)
ex 57.03	Other than synthetic lawns of nylon or other polyamides, or tufted carpets having a backing of felt or needleloom felt
ex 57.05	Other than synthetic lawns or articles of coconut fibres (coir)
ex 58.01*	Cut corduroy, of cotton or of man-made fibres
ex 58.02	Terry towelling and similar woven terry fabrics
ex 58.04	Fishing nets, in the length or in the piece
ex 58.06	Other than those of jute and other than narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
58.07*	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered

ex 58.11	Quilted products with an outer fabric of wool, fine animal hair (excluding alpaca), cotton (excluding unbleached or unmercerized), flax, ramie, other bast fibres (excluding jute), man-made fibres, stitch-bonded felt or knitted or crocheted fabrics
ex 60.01	Other than "long pile" fabrics, impregnated, coated, covered or laminated or containing rubber thread, or other knitted or crocheted fabrics, of cotton or of man-made fibres, impregnated, coated, covered or laminated or containing rubber thread
ex 60.02	Fabrics containing by weight 5 % or more of elastomeric yarn; other fabrics, warp knit (including those made on galloon knitting machines); other, of cotton or of man-made fibres, of a width exceeding 30 cm
ex 61.01	Of cotton or of man-made fibres
ex 61.02	Of cotton or of man-made fibres
ex 61.03	Other than articles of wool or fine animal hair
ex 61.04	Other than articles of wool or fine animal hair
ex 61.05	Of cotton or of man-made fibres
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted
ex 61.07	Of cotton or of man-made fibres
ex 61.08	Slips and petticoats of man-made fibres; other, of cotton or of man-made fibres
61.09	T-shirts, singlets and other vests, knitted or crocheted
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted
61.11	Babies' garments and clothing accessories, knitted or crocheted
ex 61.12	Track suits and ski suits of other materials than wool or fine animal hair; men's or boys' swimwear of synthetic fibres; women's or girls' swimwear of other textile materials than wool or fine animal hair
ex 61.14	Of cotton or of man-made fibres
ex 61.15	Panty hose and tights; women's full length or knee-length hosiery, other than those containing rubber thread; other socks of wool or fine animal hair, of cotton or of synthetic fibres
ex 61.17	Shoulder pads
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)

62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace or overalls, breeches and shorts (other than swimwear)
ex 62.05	Of cotton or of man-made fibres
ex 62.06	Of silk or silk waste, of wool or fine animal hair, of cotton or of man-made fibres
ex 62.07	Of cotton or of man-made fibres (other than underpants and briefs)
ex 62.08	Slips and petticoats of man-made fibres; other, of cotton or of man-made fibres
ex 62.09	Of cotton or of synthetic fibres
62.10	Garments made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07
ex 62.11	Men's or boys' swimwear; skisuits; other garments, of cotton or of man-made fibres
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether of not knitted or crocheted
ex 62.15*	Ties, bow ties and cravats, of silk, silk waste or man-made fibres
ex 62.17*	Shoulder pads
ex 63.01	Blankets (other than electric blankets) and travelling rugs of wool or fine animal hair
ex 63.02	Bed linen (other than knitted or crocheted), of cotton or of man-made fibres; table linen (other than knitted or crocheted, of cotton or of flax; toilet linen and kitchen linen of cotton or of flax
ex 63.07	Other than floor-cloths, dish-cloths or similar cleaning cloths; fans and handscreens and parts thereof
ex 64.01	Footwear incorporating a protective metal toe-cap; other footwear, covering the ankle but not covering the knee (other than galoshes)
ex 64.02	Footwear incorporating a protective metal toe-cap
ex 64.03	Ski-boots (excluding those of plastics) and cross-country ski footwear; footwear incorporating a protective metal toe-cap; other than slippers and sandals or footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe, or footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap
ex 64.04	Footwear covering the ankle, with outer soles of rubber or plastics (other than sports footwear)
ex 65.06*	Headgear of furskin
ex 73.17	Other than staples
ex 82.11	Other than handles and blades of knives falling in the heading
ex 82.15	Other than handles of articles falling in the heading
ex 85.02	Other than generating sets with compression-ignition internal combustion piston engines, of an output not exceeding 75 kVA

85.04	Electrical transformers, static converters (for example, rectifiers) and inductors
ex 85.05	Permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic couplings, clutches and brakes
ex 85.07	Lead-acid accumulators, other than sealed reserve power accumulators
ex 85.12	Lighting or visual signalling equipment
85.25	Transmission apparatus for radio-telephony, radiotelegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras
ex 85.28	Other than colour television receivers for technical or medical uses; other receivers for technical or medical uses
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28
ex 85.33	Fixed resistors for a power handling capacity not exceeding 20 W (other than carbon resistors, composition or film types)
85.34	Printed circuits
ex 85.35	Fuses for a voltage not exceeding 36 kV; isolating switches and make-and-break switches
ex 85.36	Fuses for a voltage not exceeding 600 V; of automatic circuit breakers: contactors; relays, switches; connectors for printed circuits, lamp-holders, plugs and sockets; other apparatus (excluding those for protecting electrial circuits)
85.37	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17
85.38	Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37
ex 85.44	Other than optical fibre for use in tele-communications
ex 87.03	Motor cars
ex 90.28	Domestic electricity meters
ex 96.03*	Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 96.03.30); paint pads and rollers
ex 96.08*	Ball point pens, propelling or sliding pencils, and refills for ball point pens, comprising the ball point and ink-reservoir

* Only goods originating in Hong Kong and Macao are liable to duty.

Annex IV

LIST OF HEADINGS WHICH ARE TO BE DELETED FROM THOSE CONTAINED IN THE SO CALLED NEGATIVE LIST OF THE PREVIOUS GSP DECREE (The list is indicative only)

Deletions on the 4-digit level of the Harmonized System

(= New products eligible for GSP treatment in Finland)

	25.23	
ex	27.10	
	35.01	
ex	38.09	Those with a basis of amylaceous substances
	39.22	
	39.23	
	40.01	(Hong Kong, Macao) *
	40.05	(Hong Kong, Macao)
	40.06	(Hong Kong, Macao)
	40.08	(Hong Kong, Macao)
	40.15	(Hong Kong, Macao)
	40.16	(Hong Kong, Macao)
	41.09	
	43.04	(Hong Kong, Macao)
ex	51.11	
ex	51.12	Other than fabrics of alpaca or elastic fabrics
	52.04	
	52.05	
	52.06	
	52.07	
ex	52.12	Other than elastic fabrics and other than unbleached or unmercerized fabrics excluding cord fabric and tarpaulins
ex	53.09	Other than elastic fabrics
ex	53.10	Other than elastic fabrics and fabrics made from jute
ex	54.08	
ex	61.13	Other than elastic or rubberised
ex	61.16	Other than elastic or rubberised
	62.13	
	62.14	(Hong Kong, Macao)
	62.16	(Hong Kong, Macao)
ex	63.03	Other than those made of felt or of nonwovens
ex	63.04	Other than those made of felt or of nonwovens
ex	64.05	Footwear with outer soles of leather, composition leather, rubber or plastics
ex	65.05	Hats and other headgear of felt; hats with brims and caps, of other textile materials in the piece than knitted or crocheted fabric or lace (Hong Kong, Macao)
	69.07	
	69.08	
	69.11	
	69.12	
ex	84.31	Wheels fitted with rubber tyres (Hong Kong, Macao)
	85.01	
	85.03	
	85.06	
	85.26	
	85.27	
ex	87.08	Wheels fitted with rubber tyres (Hong Kong, Macao)
ex	87.09	Wheels fitted with rubber tyres (Hong Kong, Macao)
	87.11	
ex	91.13	Other than watch straps composed of or incorporating natural pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Hong Kong, Macao)
	95.02	
	95.03	
	95.05	
ex	96.05	Other than travel sets for personal toilet, where a brush is not the component giving the set the essential character (Hong Kong, Macao)

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* The reference to Hong Kong and Macao indicates that only goods originating in those countries are to be excluded.

Deletions on the 8-digit level of the Harmonized System

	39.17.21.00		**52.09.22.00**	55.14.19.00
	39.17.22.00		52.09.41.00	55.14.22.00
	39.17.23.00		52.09.42.00	55.14.31.00
	39.17.29.00		52.09.43.00	55.14.32.00
	39.24.90.00		52.09.49.00	55.14.33.00
	39.25.30.00		**52.10.21.00**	55.14.39.00
	39.25.90.00		52.10.22.00	**55.14.42.00**
	39.26.40.00		52.10.29.00	**55.16.11.00**
	39.26.90.10		52.10.41.00	55.16.13.00
	39.26.90.20		52.10.42.00	55.16.21.00
	39.26.90.90		52.10.49.00	55.16.31.00
	40.11.20.12		**52.11.21.00**	55.16.33.00
	40.11.20.19		52.11.22.00	55.16.41.00
	40.11.30.00		52.11.29.00	55.16.43.00
	40.11.40.00		52.11.41.00	55.16.91.00
	40.11.91.12		52.11.42.00	55.16.93.00
	40.11.91.19		52.11.43.00	**57.02.31.00**
ex[1)]	40.11.91.22		52.11.49.00	57.02.32.10
ex[1)]	40.11.91.29		**54.07.10.00**	**57.02.32.90**
ex[1)]	40.11.99.11		54.07.41.00	57.02.39.00
ex[1)]	40.11.99.12		54.07.42.10	57.02.41.00
	41.04.10.93		54.07.42.90	57.02.51.00
	41.04.10.94		54.07.43.00	57.02.52.00
	41.04.10.95		54.07.44.00	57.02.59.00
ex[2)]	41.04.10.99		54.07.51.00	**57.03.20.10**
	41.04.21.10		54.07.52.00	**57.05.00.10**
	41.04.29.20		54.07.53.00	**58.02.30.00**
	41.04.29.90		54.07.54.00	**60.01.29.00**
	41.04.31.40		54.07.60.00	60.01.99.00
	41.04.31.90		54.07.71.00	**60.02.20.00**
	41.05.11.00		54.07.72.00	60.02.91.00
	41.05.12.10		54.07.73.00	60.02.99.00
	41.05.12.90		54.07.74.00	**61.01.10.00**
	41.05.19.00		54.07.81.00	61.01.90.00
	41.05.20.30		54.07.82.00	**61.02.10.00**
	41.05.20.90		54.07.83.00	61.02.90.00
	41.06.11.00		54.07.84.00	**61.03.11.00**
	41.06.12.10		54.07.91.00	61.03.21.00
	41.06.12.90		54.07.92.00	61.03.31.00
	41.06.19.00		54.07.93.00	61.03.41.00
	41.06.20.10		54.07.94.00	**61.04.11.00**
	41.06.20.30		**55.12.11.00**	61.04.21.00
	41.06.20.90	ex[3)]	55.12.19.00	61.04.31.00
ex*	**42.02.19.00**		55.12.21.00	61.04.41.00
ex*	42.02.29.00	ex[3)]	55.12.29.00	61.04.51.00
ex*	42.02.39.00		55.12.91.00	61.04.61.00
ex*	42.02.99.00	ex[3)]	55.12.99.00	**61.05.90.10**
	42.03.29.10		**55.13.11.00**	61.05.90.90
	42.03.30.00		55.13.12.00	**61.07.19.10**
	42.03.40.10		55.13.13.00	61.07.19.90
	42.03.40.90		55.13.19.00	61.07.29.10
	52.08.21.00		55.13.31.00	61.07.29.90
	52.08.23.00		55.13.32.00	61.07.99.10
	52.08.29.00		55.13.33.00	61.07.99.90
	52.08.41.00		55.13.39.00	**61.08.19.10**
	52.08.42.00		55.13.42.00	61.08.19.90
	52.08.43.00		**55.14.11.00**	61.08.29.10
	52.08.49.00		55.14.12.00	61.08.29.90
	52.08.53.00		55.14.13.00	61.08.39.10

	61.08.39.90	64.03.51.10		40.10.99.10
	61.08.99.10	64.03.59.10		40.10.99.21
	61.08.99.90	64.03.59.21		40.10.99.29
	61.12.19.10	64.03.59.22		**43.03.90**
	61.12.20.10	64.03.59.23		**58.01.10.00**
	61.12.39.10	64.03.91.10		58.01.21.00
	61.12.39.90	64.03.99.10		58.01.23.00
	61.12.49.10	64.03.99.21		58.01.24.00
	61.14.10.00	64.03.99.22		58.01.25.00
	61.14.90.00	64.03.99.23		58.01.26.00
	61.15.99.00	**64.04.11.10**		58.01.31.00
	61.17.10.00	64.04.11.99		58.01.33.00
	61.17.20.00	64.04.19.10		58.01.34.00
ex[4]	61.17.80.00	64.04.19.90		58.01.35.00
	61.17.90.00	64.04.20.10		58.01.36.00
	62.05.10.00	64.04.20.90		58.01.90.00
	62.05.90.00	**73.17.00.20**		**62.09.10.00**
	62.06.90.00	**85.02.11.10**		62.09.90.00
	62.07.11.00	85.02.11.90		**62.15.90.00**
	62.07.19.00	**85.05.30.00**		**62.17.90.00**
	62.07.29.00	85.05.90.00		**65.06.10.00**
	62.07.99.00	**85.07.20.10**		65.06.91.00
	62.08.19.00	85.07.30.00		65.06.99.00
	62.08.29.00	85.07.40.00		**96.03.10.00**
	62.08.99.00	85.07.80.00		96.03.21.00
	62.09.10.00	85.07.90.10		96.03.29.00
	62.09.90.00	85.07.90.90		96.03.30.00
	62.11.12.00	**85.12.30.00**		96.03.50.00
	62.11.31.00	85.12.40.00		96.03.90.10
	62.11.39.00	85.12.90.00		96.03.90.91
	62.11.41.00	**85.28.10.10**		96.03.90.99
	62.11.49.00	85.28.20.90		**96.08.20.10**
	63.01.10.00	**85.33.10.00**		96.08.20.90
	63.01.30.00	85.33.21.00		96.08.31.00
	63.01.40.00	85.33.31.00		96.08.39.00
	63.01.90.00	85.33.39.00		96.08.50.00
	63.02.10.00	85.33.40.00		96.08.91.00
	63.02.29.00	85.33.90.00		96.08.99.00
	63.02.39.00	**85.35.10.90**		
	63.02.40.00	85.35.21.10	*	(vulcanized fibre, paperboard)
	63.02.53.00	85.35.21.90		
	63.02.59.00	85.35.29.00		
	63.02.93.00	85.35.40.10	1)	(other than tyres of a kind used on tractors including forestry machinery)
	63.02.99.00	85.35.40.90		
	63.07.10.00	85.35.90.00		
	64.01.91.00	**85.36.10.10**		
	64.01.92.10	85.36.20.20		
	64.01.99.10	85.36.20.90	2)	(other than upholstering leather)
	64.01.99.90	85.36.30.00		
	64.02.11.00	**90.28.10.00**		
	64.02.19.00	90.28.20.00	3)	(other than dyed or printed)
	64.02.20.00	90.28.30.80		
	64.02.91.00		4)	(other than shoulder pads)
	64.02.99.10			
	64.02.99.20	**Hong Kong/Macao headings:**	5)	(ski-boots of plastics)
	64.02.99.90			
ex[5]	**64.03.11.00**	**40.09.10.00**		
	64.03.19.00	40.09.20.00		
	64.03.20.00	**40.10.10.00**		
	64.03.30.00	40.10.91.29		